

November 01, 2015

To whom it may concern:

In reply to the management letter, The Marvin L. Winans Academy of Performing Arts will do the following to correct Noncompliance Issues:

1. The Academy will ensure that we records all journal entries that are required to prepare the financial statements in accordance with accounting principles generally accepted in the United States of America.

If you have any questions, please feel free to contact Solid rock Management Company at (313)873-7625.

Sincerely,

William Young III
Board President